

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-1(b)

RABINOWITZ, LUBETKIN & TULLY, LLC
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Livingston, NJ 07039
(973) 597-9100
Barry J. Roy
Jeffrey A. Cooper
Proposed Counsel to Debtors/Debtors-In-Possession

In re:

MASAHIKO NEGITA and YASUKO NEGITA,

Debtors.

Recommended Local Form: Followed Modified

**CERTIFICATION OF PROFESSIONAL IN SUPPORT OF
APPLICATION FOR RETENTION OF PROFESSIONAL**

I, Sean Raquet, CPA, being of full age, certify as follows:

1. My accounting firm is seeking authorization to be retained as accountant to the Chapter 11 Debtors.
 2. My professional credentials include:

I am a Certified Public Accountant. My firm, Sean Raquet, CPA, LLC ("Raquet Accounting") has the appropriate accounting skills and personnel needed to perform the accounting services required by this estate.
 3. I am a member of or associated with the firm of Raquet Accounting, 72 Laurelwood Court, Rockaway, New Jersey 07866 with a mailing address of PO Box 223, Rockaway, New Jersey 07866.
 4. Raquet Accounting shall bill the estate at its normal hourly rates as follows:

Partners \$375

Our rates are subject to review and are usually increased once a year.

5. To the best of my knowledge, after reasonable and diligent investigation, my connection with the debtor(s), creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee, is as follows:

None

Describe connection:

6. To the best of my knowledge, after reasonable and diligent investigation, the connection of my firm, its members, shareholders, partners, associates, officers and/or employees with the debtor(s), creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee, is as follows:

None

Describe Connection:

7. To the best of my knowledge, my firm, its members, shareholders, partners, associates, officers and/or employees and I (check all that apply):

do not hold an adverse interest to the estate.

do not represent an adverse interest to the estate.

are disinterested under 11 U.S.C. § 101(14).

do not represent or hold any interest adverse to the debtors or the estate with respect to the matter for which I will be retained under 11 U.S.C. § 327(e).

Other. Explain:

8. If the professional is an auctioneer,

a. A surety bond in accordance with D.N.J. LBR 2014-1(B)(2) is attached.

Yes No

8. If the professional is an auctioneer,

a. A surety bond in accordance with D.N.J. LBR 2014-1(B)(2) is attached.

Yes No

b. My qualifications and previous experience as an auctioneer include:

c. Have you or any member of your firm ever been convicted of any criminal offense, other than motor vehicle violations? Yes No

If yes, explain: _____

9. If the professional is an auctioneer, appraiser or realtor, the location and description of the property is as follows:

Date: March 22, 2023

Sean Raquet
Signature of Professional

Sean Raquet, CPA, LLC
Name of Professional